

<b>Certification of Budget City</b>	<b>Name</b>	Delta City
	<b>Fiscal Year Ended June 30,</b>	<b>2012</b>

Form: MB-BUD-1-2012

<b>Part I</b>	<b>Certification</b>
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ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.

The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.

A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

*Utah Code*

<input checked="" type="checkbox"/>	10-6-113-118 (no increase in tax rate - final budget adopted before June 22);
<input type="checkbox"/>	59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance: 06/16/11

Public hearing date: 06/02/11

Gayle K. Bunker	23-Jun-11
Budget Officer	Date
435-864-2759	gschafer@delta.utah.gov
Phone Number	Email Address

<b>City</b>  <b>Adopted Budget</b>	<b>Name</b> <b>Delta City</b>  <b>Fiscal Year Ended June 30,</b> <b>2012</b>
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Form: CITY-BUD-1-2012

### Basic Form Instructions

1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.

2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.

3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.

4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.

5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.

6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:

Utah State Auditor  
Utah State Capitol Complex  
East Office Building Suite E310  
PO Box 142310  
Salt Lake City, UT 84114

### Part II General Fund Revenues

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>Taxes</b>				
1.1	General Property Taxes - Current	259642	288265	288555
1.2	Prior Years' Taxes - Delinquent	12547	18057	12000
1.3	General Sales and Use Taxes	577779	590000	570000
1.4	Franchise Taxes	166759	165000	165000
1.5	Transient Room Tax	10953	7000	10000
1.6	Re-appraisals			
1.7	Assessing and Collecting - State-wide Levy			
1.8	Assessing and Collecting - County Levy			
1.9	Fee-in-Lieu of Property Taxes	55767	55000	55000
1.10	Penalties and Interest on Delinquent Taxes			
1.11	Current/Prior Years' Personal Property Taxes	16002	4050	4150
1.12	e911 Emergency Services Telephone Taxes	16159	14000	14000
1.13	Utah Municipal Telecommunications License Taxes	39741	32000	32000
<b>Licenses and Permits</b>				
2.1	Business Licenses and Permits	23267	22199	22500
2.2	Non-business Licenses and Permits			
2.3	Building, Structures, and Equipment	13481	19500	25000
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits			
2.7	Animal Licenses	957	1132	1000
2.8				
2.9				
2.10				

CONTINUE ON PAGE 3 WITH PART II

Name		Fiscal Year Ended June 30,		2012
Part II General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			
3.1	General Government	99871	99679	99805
3.2	Court Costs, Fees, and Charges (Clerk)			
3.3	Recording of Legal Documents (Recorder)			
3.4	Zoning and Subdivision Fees	110	355	300
3.5	Sale of Maps and Publications			
3.6	Auditor's Fees			
3.7	Surveyor's Fees			
3.8	Treasurer's Fees			
3.9	Public Safety			
3.10	Special Police Services			
3.11	Special Protective Services			
3.12	Corrective Fees (Jail)			
3.13	Streets and Public Improvements			
3.14	Street, Sidewalk, and Curb Repairs			
3.15	Parking Meter Revenue			
3.16	Street Lighting Charges			
3.17	Sanitation			
3.18	Sewer Charges			
3.19	Street Sanitation Charges			
3.20	Refuse Collection Charges			
3.21	Sale of Waste and Sludge			
3.22	Weed Removal and Cleaning Charges			
3.23	Health			
3.24	Parks and Public Property			
3.25	Cemeteries			
3.26	Miscellaneous Services:			
3.27	Airport Fuel Sales	72167	80000	85000
3.28	Landfill Use Fees	200948	210000	225000
3.29				
3.30				
	Fines and Forfeitures			
4.1	Fines	31952	34000	32000
4.2	Forfeitures			
4.3	Motor Carrier Fees	3650	4000	4000
4.4				
4.5				
4.6				
4.7				
CONTINUE ON PAGE 4 WITH PART II				

Name		Fiscal Year Ended June 30,	0	
Part II General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
5.1	Federal Grants			
5.2	General Government			
5.3	Public Safety			
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants	13834	27966	31880
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	150752	157510	162835
5.11	Liquor Fund Allotment	9160	6804	7000
5.12	Grants from Local Units:			
5.13	Millard County Fire Service District	59375	60250	60250
5.14				
5.15				
	Miscellaneous Revenue			
6.1	Interest Earnings	5115	3302	2955
6.2	Rents and Concessions	600	600	600
6.3	Sale of Fixed Assets - Compensation for Loss	0	48000	1000
6.4	Sale of Materials and Supplies			
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations			
6.7	Miscellaneous	34466	95820	108980
6.8				
6.9				
	Contributions and Transfers			
7.1	Transfer From:			
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Transfer From:			
7.5	Transfer From:			
7.6	Loan From:			
7.7	Loan From:			
7.8	Contribution from Private Sources			
7.9	Beg. Class "C" Road Fund Bal. to be Appropri.	0	198039	163555
7.10	Fund Balance - Fire Department	0	11946	15000
7.11	Fund Balance - Youth Court	0	3854	3734
7.12				
7.13	Beg. General Fund Balance to be Appropriated	-90980	325138	317645
	TOTAL REVENUES	1784074	2583466	2520744
CONTINUE ON PAGE 5 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Legislative	54401	67399	76074
1.2	Commission or Council			
1.3	Legislative Committees and Special Bodies			
1.4	Ordinances and Proceedings			
1.5	Judicial	45932	48093	54063
1.6	City and Precinct Courts			
1.7	Juvenile Court			
1.8	District and Circuit Courts			
1.9	Law Library			
1.10	Executive and Central Staff Agencies			
1.11	Executive			
1.12	Boards and Commissions			
1.13	Central Purchasing			
1.14	Personnel			
1.15	Budgeting			
1.16	Data Processing			
1.17	Microfilming			
1.18	Administrative Agencies			
1.19	Auditor			
1.20	Clerk			
1.21	Treasurer	64865	74246	76607
1.22	Recorder	182034	182428	215774
1.23	Attorney	56265	75148	94607
1.24	Surveyor			
1.25	Assessor			
1.26	Non-Departmental			
1.27	General Governmental Buildings	106650	184588	164370
1.28	Elections			
1.29	Planning and Zoning			
1.30	Education and Community Promotion			
1.31				
1.32				
1.33				
1.34				
1.35				
1.36				
1.37				
1.38				
CONTINUE ON PAGE 6 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
2.1	Police Department	227288	230992	238496
2.2	Fire Department	68784	94428	87060
2.3	Corrections (Jail)	6898	20400	25500
2.4	Protective Inspections			
2.5	Other Protective			
2.6	Agricultural Inspection			
2.7	Animal Control and Regulation	6445	8850	30385
2.8	Flood Control			
2.9	Emergency Services (Civil Defense)			
2.10				
2.11				
2.12				
2.13				
	Public Health			
3.1	Health Services			
3.2	Infirmaries			
3.3				
3.4				
3.5				
3.6				
	Highway and Public Improvements			
4.1	Highways			
4.2	Class "C" Road Program	22855	356159	326940
4.3	Sanitation	194989	200500	200500
4.4	Sewage Collections and Disposal			
4.5	Shop and Garage			
4.6	City Streets	220022	313711	336318
4.7				
4.8				
4.9				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas	53201	91407	105925
5.2	Park Lighting			
5.3	Recreation and Culture	36667	49051	52527
5.4	Libraries	128526	152353	172202
5.5	Cemeteries			
5.6	Airport	103931	131990	119000
5.7	Irrigation	4321	11723	10816
5.8				
5.9				
CONTINUE ON PAGE 7 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning			
6.2	Community Development			
6.3	Urban Redevelopment and Housing			
6.4	Economic Development and Assistance			
6.5	Economic Opportunity			
6.6				
6.7				
6.8				
6.9				
	Debt Service			
7.1	Principal and Interest			
7.2				
7.3				
7.4				
	Transfers and Other Uses			
	Transfer To:			
8.1	Streets & Drainage	75000	110000	20000
8.2	Public Property Improvements	100000	120000	93580
8.3	Municipal Airport Improvements	25000	60000	20000
8.4				
	Loan To:			
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance			
8.10	Class "C" Road Funds			
8.11				
8.12				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7				
9.8	Budgeted Increase in Fund Balance			
	TOTAL EXPENDITURES	1784074	2583466	2520744
CONTINUE ON PAGE 8 WITH PART IV				

Name	Delta City	Fiscal Year Ended June 30,		2012
Part IV	Special Revenue Fund			
Nature of the Fund: Street Lighting				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Interest Earnings	214	255	260
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance	32070	32070	32070
2.2	Transfer From:			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	32284	32325	32330

	<b>Expenditures</b>			
3.1	Street Lighting Principal	0	0	25000
3.2	Street Lighting Interest	0	0	2330
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	<b>Other Uses</b>			
4.1	Budgeted Increase in fund Balance	32284	32325	5000
4.2	Transfer To:			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	<b>TOTAL EXP AND OTHER USES</b>	32284	32325	32330



Name Delta City		Fiscal Year Ended June 30,		2012
Part V	Debt Service Fund			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Bond Issues (Except Enterprise)			
1.2	Property Taxes	9564	9460	9250
1.3	Fee-in-Lieu of Property Taxes			
1.4	Interest Income			
1.5	Transfer From:			
1.6	Other:			
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	9564	9460	9250
2.1	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROPRIATION	9564	9460	9250
	Expenditures			
3.1	Debt Service			
3.2	Retirement of bonds	7000	7000	7000
3.3	Interest on bonds	2564	2460	2250
3.4	Agent's Fees			
3.5	Other:			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	9564	9460	9250
4.1	Ending Fund Balance	0	0	0

Name		Delta City		Fiscal Year Ended June 30,		2012			
Part VI		Capital Projects Fund							
		Nature of the Fund: Municipal Airport							
		Description (a)		Prior Year Actual (b)		Current Year Estimate (c)		Ensuing Year Approved Budget Appropriation (d)	
		Revenues							
1.1		Transfers from General Fund		25000		60000		20000	
1.2		Interest Income		239		400		475	
1.3		Other Additions							
1.4		Federal Aviation Administration Grant		30656		326249		150000	
1.5									
1.6									
1.7									
1.8									
1.9									
1.10									
1.11									
1.12									
		TOTAL REVENUE		55895		386649		170475	
2.1		Beginning Fund Balance		27335		21871		100649	
		TOTAL AVAILABLE FOR APPROPRIATION		83230		408520		271124	
		Expenditures							
3.1		Municipal Airport Improvements		61360		307721		220000	
3.2									
3.3									
3.4									
3.5									
3.6									
3.7									
3.8									
3.9									
3.10									
3.11									
		TOTAL EXPENDITURES		61360		307721		220000	
4.1		Ending Fund Balance		21870		100799		51124	

Name		Delta City		Fiscal Year Ended June 30,		2012			
Part VI		Capital Projects Fund							
		Nature of the Fund: Public Property Imp.							
		Description (a)		Prior Year Actual (b)		Current Year Estimate (c)		Ensuing Year Approved Budget Appropriation (d)	
	Revenues								
1.1	Transfers from General Fund			100000		120000		93580	
1.2	Interest Income			124		850		800	
1.3	Other Additions								
1.4									
1.5									
1.6									
1.7									
1.8									
1.9									
1.10									
1.11									
1.12									
	TOTAL REVENUE			100124		120850		94380	
2.1	Beginning Fund Balance			18386		118510		229288	
	TOTAL AVAILABLE FOR APPROPRIATION			118510		239360		323668	

	<b>Expenditures</b>			
3.1	Public Property Improvements	0	218002	300000
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	0	218002	300000

4.1	<b>Ending Fund Balance</b>	118510	21358	23668
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Name	Delta City	Fiscal Year Ended June 30,	2012	
Part VI	Capital Projects Fund			
Nature of the Fund: Streets & Drainage				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund	75000	110000	20000
1.2	Interest Income	110	450	700
1.3	Other Additions			
1.4				
1.5				
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	75110	110450	20700
2.1	Beginning Fund Balance	47849	91408	201893
	TOTAL AVAILABLE FOR APPROPRIATION	122959	201858	222593

	<b>Expenditures</b>			
3.1	Streets & Drainage	623	125000	200000
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	623	125000	200000

4.1	<b>Ending Fund Balance</b>	122336	76858	22593
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Name	Delta City	Fiscal Year Ended June 30,	2012	
Part VII	Other Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund			
1.2	Interest Income			
1.3	Other Additions			
1.4				
1.5				
1.6				
1.7				
2.1	Beginning Fund Balance to be Appropriated			
	TOTAL REVENUE	0	0	0
	Expenditures			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
4.1	Appropriated Increase in fund Balance			
	TOTAL EXPENDITURES	0	0	0

**INSTRUCTIONS:**

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash budget is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If enterprise funds are required to follow the same accounting principles for determining profit or loss as a company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the total revenue reconciliation section provided at the bottom of the form for cash flow analysis. Net income should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A combined budget may be prepared only if the function of the enterprise is closely related to water and sewer.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund, not in the debt service fund.

**See page 2 of section IV.C.02 in the Uniform Accounting Manual**

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ome (loss) should

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d, such as water and

erprise fund rather

Name	Delta City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund: Water			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	580020	581000	580000
1.2	Interest Earned	29250	9811	10477
1.3	Other:			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	609270	590811	590477
	Operating Expense			
2.1	Personnel Services	266023	289817	305414
2.2	Contractual Services	128965	141504	142252
2.3	Material and Supplies	70119	81750	90750
2.4	Depreciation	115338	120000	120000
2.5	Other: Miscellaneous	31	4000	2000
2.6	Other: Capital Outlay	22805	341088	83650
2.7	Other:			
	TOTAL OPERATING EXPENSE	603281	978159	744066
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	7825	10000	10000
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	13814	-377348	-143589
	Cash Operating Needs			
4.1	Net Income (Loss)	13814	-377348	-143589
4.2	Plus: Depreciation			
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	13814	-377348	-143589
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0



Name	Delta City	Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund: Sewer			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	290537	288680	288700
1.2	Interest Earned	10053	4187	4650
1.3	Other:			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	300590	292867	293350
	Operating Expense			
2.1	Personnel Services	175805	185667	200699
2.2	Contractual Services	44622	57618	56820
2.3	Material and Supplies	19841	58500	61000
2.4	Depreciation	55583	65000	65000
2.5	Other: Miscellaneous	7	1000	500
2.6	Other: Capital Outlay	12205	77100	83750
2.7	Other:			
	TOTAL OPERATING EXPENSE	308063	444885	467769
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	4000	4000	5000
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	-3473	-148018	-169419
	Cash Operating Needs			
4.1	Net Income (Loss)	-3473	-148018	-169419
4.2	Plus: Depreciation			
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	-3473	-148018	-169419
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0